

**TOWN OF BURLINGTON, OKLAHOMA  
BURLINGTON, OKLAHOMA**

**AGREED UPON PROCEDURES  
AND ACCOMPANYING  
INDEPENDENT AUDITOR'S REPORT**

**FOR THE YEAR ENDED  
JUNE 30, 2022**



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Members of American  
Institute of Certified  
Public Accountants

Members of Oklahoma  
Society of Certified  
Public Accountants

## **Independent Accountant's Report on Applying Agreed-Upon Procedures**

To the Specified Users of the Report:

Town Board, Town of Burlington  
Burlington, Oklahoma

Trustees of the Burlington Public Works Authority  
Burlington, Oklahoma

Oklahoma Office of State Auditor and Inspector  
Oklahoma City, Oklahoma

We have performed the procedures enumerated below as defined within the applicable state laws of the State of Oklahoma solely to assist the Town and Public Works Authority in meeting its financial accountability requirements as prescribed by applicable Oklahoma law and evaluating compliance with specified legal or contractual requirements for the fiscal year ended June 30, 2022. Management of the Town of Burlington and the Burlington Public Works Authority are responsible for the Town's and Authority's financial accountability and its compliance with those legal and contractual requirements.

The Town of Burlington and the Burlington Public Works Authority has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of meeting its financial accountability requirements as prescribed in Oklahoma Statutes 11-17.105-.107 and 60-180.1-.3. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

### **Procedures and Findings**

As to the Town of Burlington as of and for the fiscal year ended June 30, 2022:

- I. **Procedures Performed:** Prepare a schedule of changes in fund balances for each fund from the Town's trial balances and compare the schedule results to the statutory prohibition of creating fund balance deficits to report any noted instances of noncompliance.

**Findings:** See Exhibit I. No instances of noncompliance noted.

- II. **Procedures Performed:** Prepare a budget and actual financial schedule for the General Fund and any other significant funds listing separately each federal fund and compare the actual expenditures reported to the authorized appropriations to report any noted instances on noncompliance with the appropriation limitations.
- Findings:** See Exhibit II. No instances of noncompliance noted.
- III. **Procedures Performed:** Agree the Town's material bank account balances to bank statements and traced the timely clearance of significant reconciling items to report any significant or unusual instances of reconciling items that have not cleared.
- Findings:** No instances of noncompliance noted.
- IV. **Procedures Performed:** Compare the Town's uninsured deposits to fair value of pledged collateral to report any amounts of uninsured and uncollateralized deposits.
- Findings:** No instances of noncompliance noted.
- V. **Procedures Performed:** Compare use of material-restricted revenues and resources to their restrictions to report any noted instances of noncompliance.
- Findings:** No instances of noncompliance noted.
- VI. **Procedures Performed:** Compare the accounting for the Town's activities by fund to the legal and contractual requirements for separate funds to report any noted instances of noncompliance.
- Findings:** No instances of noncompliance noted.
- VII. **Procedures Performed:** Compare the Town's account balances in reserve accounts to contractually required balances and debt service coverage requirements of bond indentures to the actual coverage to report any noted instances of noncompliance.
- Findings:** No instances of noncompliance noted.
- VIII. For the grants received during the year, prepare a schedule of grant funds awarded, received expended and the remaining balances.
- Findings:** See Exhibit III.

As to the Burlington Public Works Authority, as of and for the year ended June 30, 2022:

- I. **Procedures Performed:** Prepare a schedule of revenues, expenditures and changes in fund balance-cash basis from the Authority's trial balances and compare the schedule results to the statutory prohibition of creating fund balance deficits to report any noted instances of noncompliance.
- Findings:** See Exhibit IV. No instances of noncompliance noted.
- II. **Procedures Performed:** Agree the Authority's material bank account balances to bank statements and traced the timely clearance of significant reconciling items to report any significant or unusual instances of reconciling items that have not cleared.
- Findings:** No instances of noncompliance noted.

- III. **Procedures Performed:** Compare the Authority's uninsured deposits to fair value of pledged collateral to report any amounts of uninsured and uncollateralized deposits.

**Findings:** No instances of noncompliance noted.

- IV. **Procedures Performed:** Compare the Authority's use of material-restricted revenues and resources to their restrictions to report any noted instances of noncompliance.

**Findings:** No instances of noncompliance noted.

- V. **Procedures Performed:** Compare the accounting for the Authority's activities by fund to the legal and contractual requirements for separate funds to report any noted instances of noncompliance.

**Findings:** No instances of noncompliance noted.

- VI. **Procedures Performed:** Compare the Authority's account balances in reserve accounts to contractually required balances and debt service coverage requirements of bond indentures to the actual coverage to report any noted instances of noncompliance.

**Findings:** No instances of noncompliance noted.

We were engaged by The Town of Burlington and the Burlington Public Works Authority to perform this agree-upon procedures engaged and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and the additional requirements prescribed in Oklahoma Statutes 11-17.105-.107 and 60-180.1.-3. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, to meet the requirements prescribed in Oklahoma Statutes 11-17.105-.107 and 60-180.1.-3. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of The Town of Burlington and the Burlington Public Works Authority and to meet our ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the specified users, as identified above, and is not intended to be and should not be used by anyone other than those specified parties.



RSMeacham CPAs & Advisors  
Clinton, Oklahoma  
February 8, 2023

**Exhibit I**

**TOWN OF BURLINGTON, OKLAHOMA  
BURLINGTON PUBLIC WORKS AUTHORITY  
SUMMARY OF CHANGES IN FUND BALANCES-MODIFIED CASH BASIS  
FOR THE YEAR ENDED JUNE 30, 2022**

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	<b>Beginning of Year Fund Balance</b>	<b>Current Year Change</b>	<b>End of Year Fund Balance</b>
<b>TOWN OF BURLINGTON</b>			
General Fund	<u>\$     285,769</u>	<u>\$    (40,977)</u>	<u>\$     244,792</u>
<b>TOWN TOTAL</b>	<u>\$     285,769</u>	<u>\$    (40,977)</u>	<u>\$     244,792</u>
 <b>ENTERPRISE FUNDS</b>			
Burlington Public Works Authority	<u>\$     251,730</u>	<u>\$      50,162</u>	<u>\$     301,892</u>
<b>ENTERPRISE TOTAL</b>	<u>\$     251,730</u>	<u>\$      50,162</u>	<u>\$     301,892</u>

**Exhibit II**

**TOWN OF BURLINGTON, OKLAHOMA  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND-MODIFIED CASH BASIS  
FOR THE YEAR ENDED JUNE 30, 2022**

	<u>Approved Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Beginning Budgetary Fund Balance:</b>	\$ 285,769	\$ 285,769	\$ 0
<b>Resources (Inflows):</b>			
<b>Taxes:</b>			
Sales Tax	11,000	11,077	77
Tobacco Tax	90	92	2
Gasoline Excise Tax	225	233	8
Use Tax	-	-	-
Franchise Tax	1,200	1,242	42
<b>Total Taxes</b>	<u>12,515</u>	<u>12,644</u>	<u>129</u>
<b>Intergovernmental:</b>			
Motor Vehicle Tax	1,100	1,119	19
Alcoholic Beverage Tax	5,500	5,532	32
<b>Total Intergovernmental</b>	<u>6,600</u>	<u>6,651</u>	<u>51</u>
<b>Grants</b>	163,500	162,274	(1,226)
<b>ARPA</b>	-	13,885	13,885
<b>Fire Department Proceeds</b>	24,000	23,669	(331)
<b>Rent</b>	600	-	(600)
<b>Interest Income</b>	185	684	499
<b>Total current year resources</b>	<u>207,400</u>	<u>219,807</u>	<u>12,407</u>
<b>Amounts available for appropriation</b>	<u>\$ 493,169</u>	<u>\$ 505,576</u>	<u>\$ 12,407</u>

See accountant's report

**Exhibit II**

**TOWN OF BURLINGTON, OKLAHOMA  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND-MODIFIED CASH BASIS  
FOR THE YEAR ENDED JUNE 30, 2022**

	<u>Approved Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Admin</b>			
<b>Personal Services</b>	1,500	1,050	450
<b>Materials and Supplies</b>	7,000	6,636	364
<b>Other Services and Charges</b>	2,500	2,012	488
<b>Capital Outlay</b>	-	-	-
<b>Total Admin</b>	<u>11,000</u>	<u>9,698</u>	<u>1,302</u>
<b>Fire Department</b>			
<b>Personal Services</b>	-	-	-
<b>Materials and Supplies</b>	12,500	11,929	571
<b>Other Services and Charges</b>	11,000	9,769	1,231
<b>Capital Outlay</b>	1,500	500	1,000
<b>Total Fire Department</b>	<u>25,000</u>	<u>22,198</u>	<u>2,802</u>
<b>Street and Alley</b>			
<b>Materials and Supplies</b>	500	388	112
<b>Other Services and Charges</b>	3,500	-	3,500
<b>Capital Outlay</b>	226,000	228,500	(2,500)
<b>Total Street and Alley</b>	<u>230,000</u>	<u>228,888</u>	<u>1,112</u>
<b>Total Charges to Appropriations</b>	<u>266,000</u>	<u>260,784</u>	<u>5,216</u>
<b>Transfers-out</b>	-	-	-
<b>Change in Fund Balance</b>	(58,600)	(40,977)	17,623
<b>Ending Budgetary Fund Balance</b>	<u>\$ 227,169</u>	<u>\$ 244,792</u>	<u>\$ 17,623</u>

See accountant's report

Exhibit III

**TOWN OF BURLINGTON, OKLAHOMA  
SCHEDULE OF GRANTS-MODIFIED CASH BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

<b>Granting Agency:</b>	<b>Grant # /CFDA #</b>	<b>Funding Period</b>	<b>Purpose of Grant</b>	<b>Grant Award Amount</b>	<b>Current Year Received</b>	<b>Current Year Expended</b>	<b>Match Documented</b>	<b>Grant Balance at 6/30/22</b>
CDBG	18160-20	FY22	Resurface Streets	\$ 57,511	\$ 57,511	\$ 57,511	-	\$ -
NODA-REAP Grant	AL21-2	1/15/21 - 1/15/22	Resurface Streets	100,000	100,000	170,990	70,990	-
Oklahoma Department of Agriculture, Food & Forestry	Fire	FY22	Fire Department Operations	4,763	4,763	4,763	-	-
Total				<u>\$ 162,274</u>	<u>\$ 162,274</u>	<u>\$ 233,264</u>	<u>\$ 70,990</u>	<u>\$ -</u>

See accountant's report



**Exhibit IV**

**BURLINGTON PUBLIC WORKS AUTHORITY BURLINGTON, OKLAHOMA  
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE -  
MODIFIED CASH BASIS  
FOR THE YEAR ENDED JUNE 30, 2022**

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**Operating Revenues:**

## Charges for services:

Electric	231,127
Gas	150,033
Water	60,799
Sewer	7,771
Trash	30,833
Patronage Dividend/Insurance	8,459
Rent	50

Total Operating Revenues	<u>489,072</u>
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**Operating Expenses:**

Electric	181,290
Gas	86,348
Water	45,782
Sewer	2,304
Trash	26,455
Administration	97,290

Total Operating Expenses	<u>439,469</u>
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Operating Income	<u>\$ 49,603</u>
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**Non-Operating Revenues:**

Interest Income	559
Total Non-Operating Revenues	<u>559</u>

Net Income Before Contributions and Transfers	50,162
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Transfers In	-
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Change in fund balance	\$ 50,162
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Fund Balance - beginning	<u>251,730</u>
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Fund Balance - ending	<u><u>\$ 301,892</u></u>
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See accountant's report